MR. PRESIDENT:

I move to amend SB 147, As Amended by Senate Committee, on page 2, in line 5, before "and" by inserting "(1)"; in line 6, before "shall" by inserting "for tax years 2014 through 2022"; also on page 2, following line 17, by inserting:

"(d) For tax year 2023, and all tax years thereafter, if the amount of the credit allowed by subsections (a)(2) and (b) exceeds the taxpayer's income tax liability for such taxable year, the amount thereof that exceeds such tax liability shall be refunded to the taxpayer."

On page 1, in the title, in line 2, before the semicolon by inserting "and making the credit refundable"

Senator __________________________